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# **OFFICE OF CRIMINAL JUSTICE PROGRAMS**

## **DRUG COURT GRANT MANUAL**



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# OCJP DRUG COURT GRANT MANUAL

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# INTRODUCTION

This document is provided for use by all subrecipient staff receiving drug court grant funds administered by the Tennessee Office of Criminal Justice Programs (OCJP). This Guide is to serve as reference for the financial and programmatic requirements/responsibilities of projects funded through the OCJP:

In July 2003, Tennessee lawmakers passed the *Drug Court Treatment Act*, establishing the legitimacy of the drug courts Statewide. This Act provides the opportunity for drug courts to share information, provide training, and facilitate collaboration between the State and local communities. It was also the first step towards a more institutionalized system of drug courts across the state by legislating a \$75.00 fee on certain drug offenses for counties with drug courts to use for programming. Counties that do not have a drug court program remit those fees back to the State to be dispersed through the Drug Court Treatment Resource Fund. The Department of Finance and Administration, Office of Criminal Justice Programs, with consultation from the Drug Court Advisory Committee, is tasked to determine priority areas for funding and administer grants with the remitted fees as funding is available. Among other requirements also listed, the legislation determines that drug courts in Tennessee are to follow the Ten Key Components for drug courts adopted by the Bureau of Justice, Justice Assistance Programs.

**State-Awarded Drug Court Grants:** In 2006, Governor Bredesen included drug courts in the State's budget by providing \$3.5 million reoccurring funding for drug courts. \$2.0 million is designated for the four urban counties of Davidson, Knox, Hamilton, and Shelby. \$1.5 million is to be used to establish new drug courts and improve operational drug court treatment programs throughout the State.

The Department of Finance and Administration, Office of Criminal Justice Programs, is the State Administrative Agency charged with administering and monitoring the use of appropriated state revenue for the Drug Court Treatment Resource Fund and other state appropriated drug court funds to units of state and local government, as well as drug court programs with a 501 © 3 status.

**Drug Court Programs receiving a Byrne/JAG award from the Office of Criminal Justice Programs are required to adhere to the OCJP Administrative Manual and the Byrne specific chapter in addition to this manual due to the requirements of federal funding.**

For additional information on other types of OCJP funding, see the Fact Sheet, [Appendix A](#).

# **CHAPTER I**

## **PRE-AWARD REQUIREMENTS**

### **A. APPLICATION PROCESS**

The Office of Criminal Justice Programs (OCJP) application announcement routinely occurs each State fiscal year usually in the spring (March, April).

### **B. ELIGIBILITY REQUIREMENTS**

Eligible Drug court Programs must meet the following basic requirements:

1. Attended the Drug Court Planning Initiative, a formal planning process provided by the National Drug Court Institute for planning courts (maybe have a link here);
2. Adhere to the 10 Key Components as dictated in T.C.A. etc.; and
3. Meet other criteria as established by the Drug Court Treatment Act of 2003.

### **C. SUBRECIPIENT APPLICATION ANNOUNCEMENT**

Informational meetings may be scheduled by OCJP to disseminate information about the application process. Announcements of meetings are mailed approximately 30 calendar days in advance and meeting places will be located across the state to allow potential subrecipients an opportunity to ask questions, receive technical assistance, and receive an application packet. Potential subrecipients unable to attend an informational meeting may request an application packet by mail.

### **D. POLICY ON MAKING AWARDS**

OCJP will not make an award to any applicant who has an overdue audit or an open audit report where the subrecipient has not attempted to respond or has taken no action to resolve findings. Every applicant for funding is on notice that, unless they are in compliance with the audit requirements, their application may be rejected.

### **E. AWARD/CONTRACT DOCUMENT**

After completion of the review process subrecipients will receive notice of application outcome. If successful, the subrecipient will receive a grant agreement with all required attachments and special conditions for signature. The award agreement will include the following information:

- Award period
- Award number
- Amount of funding
- Special conditions, as appropriate

All correspondence/forms following a grant award notice should refer to the designated grant award number shown on the Grant Award document.

#### **F. CONFLICT OF INTEREST**

Personnel and other officials connected with agency-funded programs shall adhere to the following requirements:

1. Advice: No official or employee of a State or unit of local government or a non-governmental subrecipient shall participate personally through decisions, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, award, cooperative agreement, claim, controversy, or other particular matter in which award funds are used, where to his/her knowledge, he/she or his/her immediate family, partners, organization other than a public agency in which he/she is serving as an officer, director, trustee, partner, or employee, or any person or organization with whom he/she is negotiating or has any arrangement concerning prospective employment has a financial interest or less than an arms-length transaction.
2. Appearance: In the use of agency project funds, officials or employees of State or local units of government and non-governmental subrecipients shall avoid any action that might result in, or create the appearance of:
  - a. Using his or her official position for private gain;
  - b. Giving preferential treatment to any person;
  - c. Losing complete independence or impartiality;
  - d. Making an official decision outside official channels; or
  - e. Affecting adversely the confidence of the public in the integrity of the government or the program.

For example, where a recipient of state funds makes sub-awards under any competitive process and an actual conflict or an appearance of a conflict of interest exists, the person for whom the actual or apparent conflict of interest exists should recuse him- or herself not only from reviewing the application for which the conflict exists, but also from the evaluation of all competing applications.

## CHAPTER II

# ACHIEVEMENT OF OPERATIONAL STATUS

The expectation for accepting an award from OCJP is that the subrecipient will have in place a system that is adequate for carrying out the administrative/financial, as well as the program aspects of the grant award. This includes good communication between the board of directors/steering committee (if applicable), administrative/financial staff and the program staff. Management should pay particular attention to the budget and expenditure process of the grant award. The subrecipient management has put a great deal of thought into the purpose of the grant, therefore, everyone who works within the grant must be familiar with the fiscal and programmatic aspects of the manual(s) so that the program and funding are managed appropriately.

1. **Program and Fiscal Responsibilities:** The subrecipient must establish and maintain program records that assure direct and subcontracted project activities are in compliance with the approved project narrative. Such records must be readily available for review.
  - a. The subrecipient must establish and maintain fiscal controls and procedures that assure that state and/or local funds available for the grant program are properly disbursed.
  - b. Funds awarded may be expended only for activities and purposes set forth in the approved project narrative and budget within the approved grant period. (The "grant period" is that period of time listed on the first page of the grant).
  - c. Grant funds must be obligated and expended prior to the termination date of the grant award period. Obligated funds are those funds for which goods or services have been encumbered, such as a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the begin date. These items or services must have been received and there must be an obligation to pay by the end date of the award period.
2. **Operational Timeline:** Each state funded project not achieving operational status within sixty (60) days of the beginning date of the grant period listed in the grant must submit a letter to the Department of Finance and Administration, Office of Criminal Justice Programs describing steps taken to initiate the project, reasons for delay, and the projected operational date. If operational status is not achieved within ninety (90) days of the beginning date of the grant period, the subrecipient must submit a second letter explaining the additional delay in implementation.  
The Office of Criminal Justice Programs may, after reviewing the circumstances, can elect to cancel the project and redistribute funds.



3. **Project Director:** This is the individual who will be in direct operational charge of the project. It is the responsibility of the Project Director to assure that the project is implemented as described in the project narrative and assume oversight responsibility for the direct and subcontracted services provided. The Project Director must assure that all grant requirements are documented and completed in the timelines specified in the OCJP Drug Court Manual. The Project Director should be a person who combines knowledge and experience in the project area with ability in administration and supervision of personnel. He/she shares responsibility with the financial office for seeing that all expenditures are within the approved budget and ensures that all reporting requirements are met. It is the responsibility of the Project Director to assure that any subrecipient personnel working within the grant-funded project receive copies of all information distributed from the Office of Criminal Justice Programs, to include a copy of the executed current contract. The individual selected as Project Director cannot be the same person who serves as Financial Director for the project. The Office of Criminal Justice Programs must be notified in writing within ten (10) days in the event of a change in Project Director.

The Project Director is responsible for ensuring that client files are maintained on each individual receiving direct or subcontracted services under this grant. If multiple funding sources support a single function (i.e. treatment services), the Project Director must be able to delineate which funding source(s) support which service(s) the individual received. Therefore, the file on each individual should always include identifying information about the individual served, services provided and dates of service(s).

4. **Financial Director:** This is the person who will be responsible for fiscal matters relating to the project and is ultimately in charge of accounting, management of funds, verification of expenditures, and grant financial reports (the Financial Director must be someone other than the Project Director, and their primary responsibility is in financial matters). The Office of Criminal Justice Programs must be notified in writing within ten (10) days in the event there is a change in Financial Director.
5. **Authorized Official:** The individual authorized to enter into binding commitments on behalf of the Implementing Agency. This is the person who will sign any contract between your organization and the state.
  - a. State and local government agencies, the authorized officials must be Mayors, City Managers, County Executives/Mayors, District Attorneys, or State Commissioners. The Office of Criminal Justice Programs must be notified in writing within ten (10) days in the event of a change in Authorized Official.
  - b. Non-profit agencies, the authorized official is the individual who will be signing the grant on behalf of the agency governing board. The grant is generally signed by the board chairperson/steering committee chairperson, thus making the board of directors or governing board financially liable for the service program described in the legal

agreement. The governing board is a board of directors whose main function is to establish policies and procedures, adopt rules, regulations and by-laws consistent with the purposes of the agency. In some instances, the board will delegate responsibility for signing the grant to the executive director. In the event the executive director signs the grant, this in no way relinquishes the board from their responsibilities. The Office of Criminal Justice Programs must be notified in writing within ten (10) days in the event there is a change in the Authorized Official or the Board Chair even if they were not the Authorized Official signing the grant contract. See OCJP [Appendix K](#), Non-profit Governing Board Responsibility.

6. **OCJP Notifications:** Subrecipients must provide written notification to OCJP within ten (10) days from the date of occurrence of any of the following:
- a. Any change of address for authorizing official, project director, or financial director for the grant-funded project
  - b. Any lawsuit filed by clients or employees of the implementing agency
  - c. Any cessation or interruption of implementation of project activities arising from litigation, loss of staff, or programmatic restructuring
  - d. Change in project site or location
  - e. Change in, or temporary absence of, project director or financial director
  - f. Change in the name of the person responsible for reporting civil rights findings of discrimination, (Civil Rights Compliance Coordinator for the program)
  - g. Addition of supplies or equipment to project budget not previously identified (See [Chapter XV, Contract Revision](#))
  - h. Change in scope of programmatic activities or purpose of project
  - i. Change in e-mail address of project director, financial director, authorized official, or drug court judge or any personnel funded by this grant.
  - j. Change in grant funded personnel positions ie: Drug Court Coordinator, case manager, etc.
  - k. Vacancies in all grant funded positions MUST be reported in writing (e-mail, fax, or mail) to OCJP within 10 days of the vacancy. All grant funded vacant positions MUST be filled within 45 days of the vacancy. Failure to abide by this

requirement may result in the agency losing the position(s) in question. If the position(s) is/are not filled within 45 days, the subrecipient must submit a letter to OCJP justifying the delay in filling the position and explaining how the program is providing services while the position is vacant. After 45 days OCJP must receive a monthly report of this information until the position is filled.

Once the vacant position(s) is filled the subrecipient agency **MUST** notify OCJP in writing within 10 days of the following information as it pertains to the new employee(s):

- Position Title
- Name of Employee
- Date Hired
- Salary
- Percent of time allotted to the grant funded project
- Job Description

- 7. Confidentiality of Participant Files:** The identities of participants served in substance abuse treatment programs are to be protected. Subrecipients may not disclose any personally identifying information about participants served with state funds unless there is a:

- Written release
- Court order
- Statutory requirement

This includes no personally identifying information such as:

- a first and last name
- a home or other physical address
- contact information (including a postal, e-mail or Internet protocol address, or telephone or fax number)
- a social security number; and
- any other information including date of birth, racial or ethnic background or religious affiliation, that in combination would serve to identify any individual

## CHAPTER III

### FINANCIAL REQUIREMENTS

#### A. STANDARDS FOR FINANCIAL MANAGEMENT SYSTEMS

All grant subrecipients are required to establish and maintain grant accounting systems and financial records to accurately account for funds awarded to them.

1. **Accounting Systems:** These records shall include state funds received. Subrecipients shall expend and account for grant funds in accordance with State and local laws and procedures for receiving, expending and accounting for their own funds. State and local procedures must ensure compliance with the financial management standards.
  - a. Each sub-recipient is responsible for establishing and maintaining an adequate system of accounting and internal controls. Each subrecipient is also responsible for ensuring that an adequate system exists for any subcontractors, when applicable.
  - b. An acceptable and adequate accounting system:
    - (1) Presents and classifies projected historical cost of the grant as required for budgetary evaluation purposes;
    - (2) Provides cost and property control to ensure optimal use of funds;
    - (3) Controls funds and other resources to assure that the expenditure of funds and use of property are in conformance with any general or special conditions that apply to the subrecipient;
    - (4) Meets the prescribed requirements for periodic financial reporting of operations; and
    - (5) Provides financial data for planning, control, measurement, and evaluation of direct and indirect costs.
2. **Accounting Systems Criteria:** The subrecipient is free to use any accounting system that the subrecipient has established if the system meets the following minimum criteria:
  - a. Receipts should be classified by the source of funding, i.e. – the name and number of the grant to which the costs will be charged. As a matter of convenience, subrecipients are encouraged to use the grant award number assigned to the project by the Office of Criminal Justice Programs, unless currently existing agency coding structures prevents this. If costs attributable to the grant program will include those from sources other than the state grant, such donations, income earned by the project, or funds from other sources, this should be clearly noted on receipts.

- b. Expenditures should be classified by the budget categories included in the grant application. All expenditure documents, regardless of type, must include the assigned subgrant number.
  - c. Entries in the accounting records should refer to subsidiary records and/or documentation that supports the entry and which can be readily located.
  - d. Each grant should be accounted for separately. Each year of a continuation grant is regarded as coming from a separate fund source and should be accounted for as such. All project records should reflect the grant number listed on the award document. Subrecipients are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis.
  - e. The accounting system must be such as to provide adequate information for the prompt and proper submission of financial reports.
  - f. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency and encourage adherence to prescribed management policies.
  - g. The accounting system should include a system of property records for all equipment (See [Chapter IX, Property and Equipment](#)).
  - h. All required financial records shall be maintained for three years from the date of the final financial report or until all questions arising from audit have been resolved, whichever is later.
3. **Reporting Irregularities:** The recipient is responsible for promptly notifying OCJP, and the State of Tennessee Comptroller of any illegal acts or irregularities and of proposed and actual actions, if any. Please notify the State of Tennessee Comptroller Hotline at 1-800-232-5454 if any irregularities occur illegal acts include:
- a. Conflicts of interest
  - b. Falsification of records or reports
  - c. Misappropriation of funds or other assets
4. **Commingling of Funds:** The accounting systems of all subrecipients must ensure that:
- a. Agency funds are not commingled with funds from other state or federal agencies.
  - b. Commingling funds on either a program-by-program basis or project-by-project basis are prohibited.

- c. Funds specifically budgeted and/or received for one project may not be used to support another. The subrecipient must establish a system to provide adequate fund accountability for each project.
5. **Payment Method:** Currently OCJP utilizes the Invoice for Reimbursement process as methods of payment:
- a. **Invoice for Reimbursement:** The invoice is used by non-state agencies to request monthly reimbursement for expenditures incurred by the subrecipient. Subrecipient agencies should invoice monthly, based on expenditures incurred but all subrecipient agencies must request reimbursement at least once per quarter. Funds will be distributed to subrecipients upon receipt of a properly prepared and signed invoice. Funds cannot be disbursed based on budgeted amounts. The expense must have actually occurred before the line item reimbursement can be made. (Please see [Appendix G](#) for the Invoice Reimbursement Form and Detailed Instructions.) There are two options available for submitting the monthly Invoice for Reimbursement Form, (1) mailing in the paper form, or (2) submitting the form electronically – by e-mail (or diskette if the subrecipient does not have e-mail). Faxed invoices will no longer be accepted. Monthly invoices should be submitted to OCJP INVOICE, Department of Finance and Administration, Office of Business and Finance, 20<sup>th</sup> floor William R. Snodgrass Tennessee Tower, 312 8<sup>th</sup> Avenue North, Nashville, TN 37243 [OCJP INVOICE@state.tn.us](mailto:OCJP INVOICE@state.tn.us).

**NOTE:** This is a link to the correct email for invoicing electronically. It is NOT a functioning email as written. IE: Typing OCJP INVOICE@state.tn.us in your email address box will NOT send your invoice electronically. Clicking this link will open an email window (automatically addressed to the appropriate person) that allows you to attach your invoice and submit it electronically.

- b. **Accrued Liability:** A State of Tennessee accrued liability process occurs at the end of each state fiscal year (June 30th) and allows non-state agencies an opportunity to receive payment for documented, reimbursable expenses that have not been reimbursed by the State of Tennessee by the time the State's annual conversion period to the new fiscal year occurs. The state's annual conversion period begins approximately July 10th and continues approximately three weeks. During the conversion period, no payments can be made to state grant subrecipients. In preparation for this conversion period, all non-state agencies will receive a notification letter on/or before June 15th of each fiscal year detailing the proper procedures for fiscal year-end processing and payment of invoices. These procedures will include instructions to establish an accrued liability, if needed, by grant subrecipients. The accrued liability process must be followed, if needed, to ensure reimbursement for subrecipient expenses that are non-reimbursed prior to the year-end conversion period.

6. **Obligation of Funds:** An obligation occurs when funds are encumbered, such as a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the begin date and up to the last day of the grant period in the award. Any funds not properly obligated by the subrecipient within the grant award period will lapse and revert back to OCJP. The obligation deadline is the last day of the grant award period unless otherwise stipulated. (Example: If the award period is 7/01/07 to 6/30/08, the obligation deadline is 6/30/08.)

## CHAPTER IV

### AUDIT REQUIREMENTS

This chapter establishes responsibilities for the audit of organizations receiving State funds. The intent of this section is to identify the policies for determining the proper and effective use of public funds rather than prescribed procedures for the conduct of an audit. Subrecipients shall adhere to the audit requirements stated in the contract.

NOTE: Non-profit subrecipients should review audit requirements as specified in the [Accounting and Financial Reporting for Not-For-Profit Recipients of Grant Funds in Tennessee](#).

#### A. AUDIT OBJECTIVES

Awards are subject to conditions of fiscal, program, and general administration to which the subrecipient expressly agrees. Accordingly, the audit objective is to review the subrecipient's administration of funds for the purpose of determining whether the subrecipient has:

1. Established an accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance that the organization is managing State financial assistance programs in compliance with applicable laws and regulations.
2. Prepared financial statements which are presented fairly, in accordance with generally accepted accounting principles.
3. Submitted financial reports which contain accurate and reliable financial data, and are presented in accordance with the terms of applicable agreements.
4. Expended State funds in accordance with the terms of the contract and those provisions of State law or regulations that could have a material effect on the financial statements or on the awards tested.

#### B. AUDIT REPORTING REQUIREMENTS

Independent auditors should follow the requirements prescribed in the [Audit Manual for Governmental Units and Recipients of Grant Funds](#) published by the Tennessee Comptroller of the Treasury, generally accepted government auditing standards. If the auditor becomes aware of illegal acts or other irregularities, prompt notice shall be given to subrecipient management officials above the level of involvement. The subrecipient, in turn, shall promptly notify OCJP of the illegal acts or irregularities proposed and actual actions, if any. All subrecipient personnel have the responsibility to inform the Tennessee Comptroller of the Treasury and State and local law enforcement agencies or prosecuting authorities, as appropriate, of any known violations of the law within their area of jurisdiction.



Audit costs for audits not required or performed in accordance within the stated regulations are unallowable. If the subrecipient did not expend \$500,000 or more in State funds in its fiscal year, but contracted with a certified public accountant to perform an audit; these costs may not be charged to the grant.

**C. FAILURE TO COMPLY**

Failure to have audits performed as required may result in the withholding of new awards and/or withholding of funds or change in the method of payment on active grants.

**D. AUDIT THRESHOLD**

1. Entities that expend \$500,000 or more in State funds (from all sources including pass through subawards) in the organization fiscal year (12 month turnaround reporting period) shall have a single organization wide audit conducted in accordance with the provisions of the [Audit Manual for Governmental Units and Recipients of Grant Funds](#) published by the Tennessee Comptroller of the Treasury, generally accepted government auditing standards.
2. Entities that expend less than \$500,000 a year in State awards are exempt from State and Federal audit requirements for that year. Records must be available for review or audit by appropriate officials including the State agency.

**E. DUE DATES FOR AUDIT REPORTS**

Audits are due (9) months after the close of the fiscal year.

**F. RESOLUTION OF AUDIT REPORTS**

Timely action on recommendations by responsible management officials is an integral part of the effectiveness of an audit. Each subrecipient shall have policies and procedures for responding to audit recommendations by designating officials responsible for:

1. Follow-up;
2. Maintaining a record of the action taken on recommendations and time schedules for completing corrective action;
3. Implementing audit recommendations;
4. Submitting periodic reports to OCJP on recommendations and actions taken.

**G. DISTRIBUTION OF AUDIT REPORTS**

The submission of audit reports for all subrecipients shall be as follows:

1. OCJP
2. Tennessee Comptroller of the Treasury
3. Commissioner of Finance and Administration

OCJP monitors the audit requirements through its audit tracking system and is responsible for tracking audit reports received through the audit process until resolved and closed.

## **CHAPTER V**

### **PERSONNEL POLICIES AND PROCEDURES**

Agency records and accounting systems must include the following components for personnel approved in the project's budget:

#### **A. PERSONNEL POLICIES AND PROCEDURES**

**1. The subrecipient must have written personnel policies and procedures with regard to:**

- a. Work hours
- b. Holidays, vacations, sick leave, and other leave time
- c. Overtime pay and compensatory time
- d. Termination
- e. Qualifications
- f. Written job descriptions
- g. Training received
- h. Supervision of staff
- i. Screening of staff to ensure that children and vulnerable adults are protected. Possible background checks could include the following:
  - Sex Offender Registry (TBI Website)
  - Criminal History Check
  - Driving Record Check (if transporting clients)
  - Proof of Liability Insurance (if transporting clients)
- j. Verification of employee's references.

Project officials must ensure that employees working on the grant-funded project are not receiving duplicate compensation (i.e., being paid with the grant funds while receiving a salary for the same periods from another source).

Overtime pay must be authorized in the approved budget, or prior written approval must be obtained from OCJP before any overtime is worked. Salary supplements or bonuses, including severance provisions, to subrecipients may not be paid with state funds without prior OCJP written approval. Personnel working for more than one project must have sufficient records to show an accurate accounting of each project which have hours recorded to them. This can usually be accomplished by having personnel keep a detailed log of their activities for each project. Time sheets must accurately reflect hours spent working in separate programs.

**2. Personnel Costs:** Time and Attendance Records – Accurate time and attendance records are required to be maintained for all personnel **whose** salary is charged to the project. These records should minimally contain the following information:

- a. Date (day, month and year)
- b. Employee's name
- c. Position title
- d. Total daily hours charged to the project
- e. Employee's signature
- f. Project director's or supervisor's signature
- g. Grant number

The subrecipient may use any form that provides the above information.

3. **Personnel Qualifications:** The narrative section of the grant application includes job descriptions determined by the subrecipient agency which establish the qualifications for each position. If an employee does not meet agency established personnel qualifications, a waiver must be requested from the Office of Criminal Justice Programs. The Office of Criminal Justice Programs must approve prior to employment any staff employee not meeting these requirements. A written waiver of personnel qualifications must be requested prior to the employee's employment. The written request for the waiver must explain the reason(s) for employing a staff person who does not meet the personnel qualifications. If approved, a copy of the request for waiver must be maintained in the employee's personnel file. The waiver request will approve the period of the individual's employment in the position and is applicable to that individual only.

To satisfy the requirement that staff are qualified for the positions in which they are employed it is necessary that the agency obtain verification of education prior to employment and/or training. Resumes of former work experience and references for new employees are strongly recommended.

4. **Personnel File Requirements:** Agencies are required to maintain personnel files for all staff employed by grant monies or volunteers associated with this grant. These records should minimally contain the following information:
  - a. Documentation of verified character/employment references
  - b. An agency application
  - c. A signed release of information
  - d. Job description
  - e. Documentation of training/certification received such as the topic, presenter, length of training, dates.
  - f. Documentation of minimum qualifications
  - g. Documentation of background checks, if applicable

## CHAPTER VI

# REPORTING REQUIREMENTS

All subrecipients are responsible for periodic reporting on their projects to OCJP. The following are required reports, a schedule of all required reports and due dates can be found at [Appendix M](#).

### A. POLICY 03

#### **Policy 03 Quarterly Expense and Revenue Report: (Non-profit Agencies Only)**

This report consists of the Program Expense Report (Schedule A), the Program Revenue Report (Schedule B), and the Final Program Expense Summary Page (Schedule C). Schedule A is used for submitting detailed and total expense budgets and for detailed and total expense reports. Schedule B is used for submitting revenue budgets and for revenue reports by source with reconciliation between total expense and reimbursable expenses. Program Income, if any, is reported on line 39 of Schedule B. Schedule C is intended to recap all direct expenses in one column, as well as determine a grand total of all expenses. Policy 03 Quarterly Expense and Revenue Reports are due no later than thirty (30) days following the end of the quarter for which the report is completed. These reports are sent to the Fiscal Manager at OCJP (See [Appendix H](#), Policy 03).

**NOTE:** Non-Profit subrecipients should review reporting requirements as specified in the Tennessee Comptroller of the Treasury, Division of Municipal Audit, Accounting and Financial Reporting for Not-For-Profit Recipients of Grant Funds in Tennessee. The web address is <http://www.comptroller.state.tn.us/ma/finreptmanual.htm>.

### B. INVOICE FOR REIMBURSEMENT

Tennessee Department of Finance & Administration Invoice for Reimbursement (Non-profit, Local Government, and Universities Only)

The Invoice for Reimbursement is used to request monthly reimbursement for line-item expenditures incurred by the subrecipient. Expenditures, which are allowable according to the appropriate OCJP Drug Court Manual, may be disbursed upon receipt of a properly prepared and invoice signed invoice. Funds cannot be disbursed based on budgeted amounts. The expense must have actually occurred before line-item reimbursement can be made. Monthly invoices should be submitted to: OCJP Invoice, Department of Finance and Administration, Office of Business and Finance, 20th floor William R. Snodgrass Tennessee Tower, 312 8<sup>th</sup> Avenue North, Nashville, TN 37243-1700 [OCJP\\_INVOICE@state.tn.us](mailto:OCJP_INVOICE@state.tn.us). (See [Appendix G](#), Invoice for Reimbursement).

**NOTE:** Subrecipient agencies must request reimbursement at least once per quarter based on expenditures incurred. However, it is recommended that agencies invoice monthly, when monthly expenditures are incurred. It is important that Column A on the invoice reflect the most current OCJP approved budget. Upon OCJP written approval, revised budget amounts must be reflected on all future invoices submitted for reimbursement. Failure to reflect the most current budget amounts on your invoice

**forms may result in your invoice being held for OCJP clarification and payment may be delayed.**

**C. PROJECT EQUIPMENT SUMMARY REPORT**

This report is completed on an annual basis, if equipment is purchased with grant funds during the current fiscal year (Line 20 of an OCJP approved Budget). It is due to OCJP no later than thirty (30) days past the end of the State fiscal year or July 31<sup>st</sup>. For new projects, the Project Equipment Summary Report should list new or start-up equipment purchases. For multi-year projects, the Project Equipment Report should specifically identify any purchases that have been made for equipment, either totally or in part with grant money, since the last fiscal year. (See [Appendix I](#), Project Equipment Summary Report)

**D. DRUG COURT TREATMENT ACT FEE COLLECTION REPORT**

This report form is completed on an annual basis and is due September 30<sup>th</sup> following the close of the fiscal year. This form should be submitted annually for each year the grant is funded. Drug Courts must report the amount of fees collected as a result of the Drug Court Treatment Legislation ([Appendix N](#)) for the fiscal year, specifying the court that collected the fees (ie. General Sessions, Circuit Court, Juvenile Court and Other) as well as the total collected. For Drug Court Programs receiving these funds from multiple sources (such as judicial districts covering multiple counties), the information for each county must be submitted independently. (See [Appendix J](#), Drug Court Treatment Act Fee Collection Report)

## CHAPTER VII

# SUPPLIES AND OPERATING EXPENSES

### A. PURCHASING PROCEDURES

Purchasing procedures establish the authority and mechanics required in purchasing for the subrecipient's operation. The purpose is to establish guidelines and regulations governing the purchase of supplies, equipment, contractual services, and other items, to ensure that funds are expended in accordance with an approved budget and management's wishes, with consideration of the availability of funds to pay for such purchases, and in compliance with contractual provisions and relevant local and state laws and regulations.

Written purchasing policies and procedures must encompass, but are not limited to, the following items and policies:

1. **Initiation of Purchase:** Any staff member authorized by the Project Director or designee may initiate a purchase. When a purchase is initiated, a standard requisition, or a memorandum describing the type of item and quantity desired, is prepared and signed by the staff member initiating purchase.
2. **Authorization of Purchase:** Staff members must make direct purchases of items when the total cost does not exceed a prescribed limit. When items may cost more than the prescribed limit, the Project Director or designee must give advance approval of the acquisition. All requisitions, regardless of amount, should be submitted to the Project Director or designee. Orders totaling less than the prescribed limit may be submitted after the order is placed.
3. **Qualification of Vendor:** All vendors providing supplies, equipment, or services should be reputable firms having demonstrated capacity to produce or provide supplies, equipment, services, and other items within a reasonable time or within specific time limits established by the purchaser. **Vendors should be subject to disqualification if they misrepresent quality, quantity, or price of what is being purchased. Vendors that exceed reasonable time limits should also be disqualified.**
4. **Selection of Vendors:** Whenever applicable, select vendors using county government's and local municipality's vendor selection guidelines. Otherwise, whenever possible, select vendors on the basis of three price quotations or competitive bids. Secure competitive bids for all items exceeding a prescribed limit in unit cost and for aggregate orders exceeding a prescribed limit. Solicit price quotations from qualified vendors for items for which unit costs exceed a prescribed limit. Under certain circumstances supplies, equipment, services, or other items may be purchased without bids or quotations. Quotations may not be necessary if a qualified vendor is the sole source of the items to be

purchased, or, in case of emergency, when immediate delivery is necessary for the entity's continued provision of adequate services.

All sole-source purchases should be reviewed by the Project Director or designee. In any event, the Project Director should be apprised of any sole-source purchase as soon as possible. A written memorandum explaining all emergency purchases and all other sole-source purchases exceeding an amount determined by management should be attached to the file copy of the purchase order.

5. **Purchase Orders:** Make all purchase orders (except when specific exceptions are permitted) by submitting consecutively numbered purchase order forms to vendors. The exceptions include contracts for professional services where the contracts serve as detailed documentation), bills for utilities and office rental, and emergency telephone orders. Prepare requisitions or memorandums for emergency orders, travel claims, books, subscriptions, postage, proprietary fees and permits, and similar expenses. They should be approved in advance by the Project Director or designee. After approval, the telephone order or emergency purchase should be made by a person authorized by the Project Director to make emergency telephone orders or purchases.

Complete all purchase orders in triplicate. They must include the date, vendor name, type, quantity, price of supplies and equipment, and other items to be purchased. A staff member officially designated to sign purchase orders should sign each order and submit the original to the vendor. File the first copy numerically; is constitutes an official authorization for disbursement after the order has been satisfactorily filled.

- a. Receipt of supplies and equipment should be certified by a staff member who has been assigned responsibility for receipt of all purchased items. Deliveries should be compared against the second copy of the purchase order and packing slip or invoice and should be examined for conformance to specifications in the order. The packing slip or invoice and the second copy of the purchase order should be signed if the delivery conforms to the purchase order. (If the invoice does not accompany the delivery of goods, the signed packing slip should be compared to the invoice prior to the invoice being approved for payment.) The invoice, requisition, and second copy of the purchase order should be filed in invoice date order, alphabetically by vendor name.
- b. Match billings with the signed invoice, purchase order or requisition. Examine the billing to ensure that the amount requested for payment matches cost, types, and quantities shown on the signed invoice(s).
- c. The Project Director or designee should review the invoice, purchase order, requisition, and billing, and certify as to qualification for payment. No invoice or bill should be paid without such certification.
- d. Purchase orders are not required for utility services (telephone, gas, electricity) or for rental payments. Bills for these services should be



reviewed by the appropriate official and paid in accordance with standard procedures for disbursement of funds. However, retain copies of all bills received for rent and utilities and file them chronologically, by vendor, or by expense category for no less than three years.

6. **Disbursement of Funds:** Upon proper certification of invoices and bills, make disbursements in accordance with standard grant procedures for the issuance of checks and vouchers.

## B. **SUPPORTING DOCUMENTATION**

Present supporting documentation to justify each journal entry. In most cases, staff members should use preprinted sequentially numbered forms, and written policies concerning the use of the forms should be established.

The following are examples of supporting documentation:

- a. All journals and ledgers
- b. Annual financial reports with working papers
- c. Annual program reports, including statistics, with working papers
- d. Bank reconciliations
- e. Bank statements
- f. Checks/Warrants
- g. Contracts
- h. Correspondence
- i. Deposit slips
- j. Fixed assets inventory listings
- k. Inventory count sheets
- l. Invoices
- m. Leave requests
- n. Petty cash count sheets
- o. Petty cash receipts
- p. Petty cash reimbursement receipts
- q. Pre-numbered cash receipts
- r. Purchase orders
- s. Support for sole-source-decisions
- t. Telephone logs
- u. Time sheets
- v. Travel claims
- w. Written policies

Maintain a current roster of grant or contract agreements.

Include the following information for each grant:

1. Grantor
2. Grant number
3. Title of grant
4. Period Covered
5. Approved budget (latest revision)

- a. Grantor share
- b. Purpose of grant

Maintain a file on each grant. The file should contain at least the following items:

- 1. Grant agreement, including grant budget
- 2. All grant agreement amendments
- 3. Copy of periodic financial reports
- 4. Other pertinent information (e.g., correspondence, monitoring reports)
- 5. Subcontractual Agreements

## CHAPTER VIII

### TRAVEL

#### A. TRAVEL VOUCHER

All expenditures for travel should be substantiated by travel vouchers which contain the following information:

1. Name of employee
2. Travel departure point(s) and destination(s)
3. Method of travel with documentation
4. Date and time of departure and return
5. Signature of employee
6. Approval signature of project director or supervisor
7. Grant number

The subrecipient may use any form that provides the above information. All travel claims must be specifically authorized in the approved budget and must be related to project goals.

#### B. DOCUMENTATION OF TRAVEL EXPENDITURES

The travel expenditures should be properly documented and the following documentation should be attached to the travel voucher:

1. Paid motel/hotel receipts
2. Paid car rental bill and justification for renting rather than using public transportation
3. Airplane fare or other commercial transportation receipt

For agencies that already have written travel policies, procedures, and rates, personnel should follow those rates or the State rates whichever are lower. [The Comprehensive Tennessee Travel Regulations Reimbursement Rate Schedule](#) can be found in [Appendix D](#). Any requests for exceptions higher than these rates must be approved in writing by OCJP.

**NOTE: Reimbursement for a single meal for employees on a one day travel status is not permitted.**

## **CHAPTER IX**

### **PROPERTY AND EQUIPMENT**

Grant subrecipients are required to be prudent in the acquisition and management of property purchased with state funds. Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of projects is already available within the organization, will be considered an unnecessary expenditure.

#### **A. EQUIPMENT ACQUIRED**

##### **Equipment Acquired with State Drug Court Program Funds**

Equipment acquired shall be used and managed to ensure that the equipment is used for drug court program purposes. A subrecipient shall use and manage equipment in accordance with their own procedures as long as the equipment is used for drug court program purposes.

#### **B. SCREENING**

Careful screening should take place before acquiring property and/or equipment in order to ensure that it is needed with particular consideration given to whether equipment already in the possession of the organization can meet identified needs. While there is no prescribed standard for such a review, the subrecipient may establish procedures for a level of review dependent on facts such as the cost of the proposed equipment and the size of the organization. The establishment of a screening committee may facilitate the process; however, a subrecipient may utilize other management techniques which it finds effective as a basis for determining that the property is needed and that it is not already available within the organization.

If the OCJP determines that the grant subrecipient does not employ an adequate property management system, project costs associated with the acquisition of the property may be disallowed.

#### **C. DOCUMENTATION**

Receipts or invoices with order dates are required on all equipment items purchased with grant funds. Receipts should be approved and initialed by the Project Director or other authorized individual prior to payment. Invoices should be marked paid and should have the date, check number, grant number and initials of the Project Director on them. Documentation of equipment purchased and supporting receipts should also be maintained to provide for easier documentation on the annual Project Equipment Summary Report ([Appendix I](#)), which requires a listing of all equipment purchased via grant funds during the year.

#### **D. MANAGEMENT AND OVERSIGHT OF EQUIPMENT**

Subrecipient procedures for managing equipment (including replacement), whether acquired in whole or in part with project funds, shall, at a minimum, include the following requirements:

1. Property records or equipment inventory records must be maintained which include:
  - a. Purchasing grant award number
  - b. Description of the property
  - c. Serial number or other identification number
  - d. Identification of who holds the title
  - e. Acquisition date
  - f. Cost of the property
  - g. Location of property
  - h. Use and condition of property
  - i. Disposition data including the date of disposal and sale price
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
3. A control system must exist to ensure adequate safeguards to prevent:
  - a. Loss
  - b. Damage or
  - c. Theft of the property

**NOTE: Any loss, damage, or theft shall be investigated by the subrecipient, as appropriate. Subrecipients are responsible for replacing or repairing the property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.**

4. Adequate maintenance procedures must exist to keep the property in good condition.
5. If the subrecipient is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

**E. PURCHASE OF COMPUTERS AND RELATED EQUIPMENT**

All computers, servers, workstations, printers, scanners, and software purchased with state funds must adhere to the Computer Guidelines for OCJP Grant Agencies ([Appendix C](#)).

**F. DISPOSITION**

In the event of the termination of an OCJP grant prior to the end of the grant term, OCJP subrecipients should contact OCJP for instructions regarding equipment disposition.

**G. REPORTING PURCHASE**

Grant subrecipients shall complete the Project Equipment Summary Report ([Appendix I](#)) for all OCJP grants. This form is a list of all equipment purchased during each fiscal year and is completed on an annual basis only if equipment is purchased with OCJP grant funds.

## CHAPTER X PUBLICATIONS

### A. DEFINITION

Publication shall be construed as the initiation of the procurement of writing, editing, preparation of related illustration material, including videos from subrecipients, or the internal printing requirements of the subrecipient necessary for compliance with the terms of the project. However, individuals are authorized to make or have made by any means available to them, without regard to the copyright of the journal, and without royalty a single copy of any such article for their own use.

### B. PUBLICATION OF DOCUMENTS

Project directors are encouraged to make the results and accomplishments of their activities available to the public. A subrecipient who publicizes project activities and results shall adhere to the following:

1. Responsibility for the direction of the project should not be ascribed to the Tennessee Office of Criminal Justice Programs.
2. All notices, informational pamphlets, press releases, research reports, signs, and similar public notices (written, visual or sound) prepared and released by the Grantee shall include the statement:

**“This project is funded under an agreement with the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs.”**

Any such notices by the Grantee shall be approved by the state.

Additionally, studies and research/report type publications expressing the direction of project activity must also contain the following State of Tennessee funding statement:

**“The opinions, findings, conclusions or recommendations contained within this document are those of the author and do not necessarily reflect the views or the State of Tennessee, Department of Finance and Administration, Office of Criminal Justice Programs.”**

3. A recipient/subrecipient is expected to publish or otherwise make widely available to the public, as requested by OCJP, the results of work conducted or produced under an award.

4. The subrecipient also agrees that one copy of any such publication will be submitted to the Office of Criminal Justice Programs of the Department of Finance and Administration to be placed on file and distributed as appropriate to other potential subrecipient or interested parties.
5. All publication and distribution agreements with a publisher will include provisions giving the State government a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use and to authorize others to use for State government purposes.
6. Unless otherwise specified in the award, the subrecipient may copyright any books, publications, films, or other copyrightable material developed or purchased as a result of award activities.
7. The subrecipient shall submit a publication and distribution plan to OCJP before materials developed under an award are commercially published or distributed. The plan shall include a description of the materials, the rationale for commercial publication and distribution, the criteria to be used in the selection of a publisher, and, to assure reasonable competition, the identification of firms that will be approached. Prior OCJP approval of this plan is required for publishing project activities and results when State funds are used to pay for the publication.

## **CHAPTER XI**

### **PROCUREMENT OF GOODS AND SERVICES**

#### **A. PROCUREMENT STANDARDS: Goods and Services**

1. **General:** The subrecipient shall follow the same policies and procedures it uses for procurement from its non-State funds, including applicable local government or non-profit procurement policies and procedures. The subrecipient shall ensure that every purchase order or other contract includes any clauses required by State statutes and executive orders, their implementing regulations, and the grant contract provisions.
2. **Standards:** Subrecipients shall use their own procurement procedures and regulations, provided that the procurement conforms to applicable State law. OCJP's prior approval will only be required for areas beyond limits of the subrecipient standards.
3. **Adequate Competition:** All procurement transactions, whether negotiated or competitively bid and without regard to dollar value shall be conducted in a manner so as to provide maximum open and free competition. Interagency agreements between units of local government are excluded from this provision.
4. **Non-Competitive Practices:** The subrecipient shall be alert to organizational conflicts of interest or non-competitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications, requirements, statements of work, and/or Requests for Proposals (RFP's) for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement. Any request for exemption must be submitted in writing to OCJP.
5. **Examples of Services Procured under this Chapter include:**
  - Drug testing supplies and services
  - Health screenings and assessments
  - Program evaluations
  - Educational and vocational services
  - Transportation services
  - Janitorial services

**NOTE: THIS LIST IS NOT ALL-INCLUSIVE. For further clarification contact your OCJP Program Manager.**



## CHAPTER XII

# PROCUREMENT OF PROFESSIONAL SERVICES

### PROCUREMENT STANDARDS: Professional Services

Subrecipients must secure professional services through competitive bidding or the use of competitive negotiation. Subrecipient agencies are accountable to OCJP for the work and performance of their contract as procured through a professional service contract.

#### A. State Approval(s)

All Requests for written Proposals (RFPs), Invitations to Bid, or other competitive bidding processes and documents may be subject to prior written approval of OCJP before being undertaken by the subrecipient.

#### B. Daily Records

Adequate daily records should be maintained (either by the grantee or the subcontractor) to prove that the professional service contractor has in fact performed the services. They should contain the following information:

1. Hours and dates worked on the project.
2. A description of services performed.
3. Records of actual supplies and operating expenses included in the contract.

#### C. Professional Services Contracts (Subcontracts)

Professional service contracts must be developed and implemented whenever the subrecipient uses professional fees to pay for services that the subrecipient does not provide itself.

Examples of Professional Services Procured under this chapter include:

- Case management services
- Probation services
- Alcohol and drug treatment services
- Mental health treatment services
- Transitional housing services

A signed, written professional service contract along with a detailed description of the competitive bidding process used for all professional services must be forwarded to OCJP for written approval prior to issuance. Professional service contracts must include an annual budget for each year that the subcontract is in effect. Subrecipients must keep a file, on-site, that includes the original professional service contract and approved budgets.

To assist subrecipients in developing a written professional service contract, please refer to the required information described below:

The OCJP Required Subcontract Language must be used for all professional service contracts. (See [OCJP Required Subcontract Language](#))

In addition, all professional service contracts must include at least the following provisions:

1. The identity of the contracting parties; including name, address, phone number, and contact person.
  2. A clearly stated beginning and ending date for the contract.
  3. A statement of work expressed in clear, concise terms for tasks to be accomplished.
    - a. The specific duties of the professional service contractor should be stated in such a way that he/she knows what is required and to permit the subrecipient to determine that the requirements have been met before making payment.
    - b. The tasks, when accomplished, should produce results consistent with the project objectives.
    - c. Sentences should be written so that there is no question as to whether or not the professional services contractor is to be obligated (i.e., “The contractor shall do this work,” not “this work will be required.”)
    - d. Persons or committees who will approve reports or specific accomplishments should be specified and part of the contract price should be contingent upon that approval.
    - e. Proper reference documents should be described.
    - f. Avoid implied requirements and eliminate any material not pertinent to the professional service contract.
    - g. Consultant rates of payment are to be reasonable and consistent with that paid for similar services in the market place. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds \$450 (excluding travel and subsistence costs) for an eight-hour day, a written PRIOR APPROVAL is required from OCJP. Prior approval requests require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be \$450 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable. Approval of consultant rates in excess of \$450 a day that are part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis.
- (1) Consultants associated with Educational Institutions: The maximum rate of compensation that will be allowed is the consultant’s academic salary projected for 12 months, divided

by 260. These individuals normally receive fringe benefits which include sick leave for a full 12 month period even though they normally only work nine months per year in their academic positions.

- (2) Consultants Employed by Local Government: Compensation for these consultants will only be allowed when the unit of government will not provide these services without cost. If a local government employee is providing services under a State grant and is representing their agency without pay from their respective unit of government, the rate of compensation is not to exceed the daily salary rate for the employee paid by the unit of government. If the local government is providing services under a State grant and is not representing their agency, the rate of compensation is based on the necessary and reasonable cost principles.
  - (3) Independent Consultants: The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the market place. Compensation may include fringe benefits.
4. Professional service contracts shall contain certain suitable provisions for termination by the subrecipient (your organization), including the manner by which it will be effected and the basis for settlement.  
  
Such provisions normally include:
  - a. Termination for default in performance
  - b. Termination for convenience of subrecipient (e.g., discontinuation of state funds)
5. Professional service contracts must provide a description of compensation and method of payment.
6. All professional services contracts must include a provision allowing the funding authority (the subrecipient, OCJP, the Tennessee Comptroller's Office, or any of their duly-authorized representatives) to have access, for purpose of audit and examination, to any records pertinent to the grant upon demand.
7. With regard to patents and copyrights, State of Tennessee, Department of Finance and Administration, OCJP shall have irrevocable, nonexclusive royalty-free license to any invention and to reproduce, publish, and use any materials, in whole or in part, and authorize others to do so, which are produced utilizing state funds provided under the terms of a subgrant.
8. Professional services contract (sub-contract) oversight is a key priority for the distribution of state funds. Subrecipients must have a process for approving, revising, and monitoring professional service contracts. Monitoring policies

should clearly address both program and fiscal monitoring of professional services contracts.

Programmatic Monitoring – determines if service delivery is consistent with contract provisions. Program monitoring may include any or all of the following:

- reviewing the contract to determine what service the sub-contract is to provide and if this service is being provided.
- reviewing the sub-contractors reports and other materials to determine if services are being provided.
- interviewing direct delivery staff and others to determine if the services are being performed according to the contract.
- conducting on-site reviews to check the nature and quality of the services being provided.

Fiscal Monitoring – examines the sub-contractor's financial records and procedures as they pertain to the sub-contract. Fiscal monitoring may include any or all of the following:

- reviewing the sub-contractors invoices to the subrecipient agency.
- comparing the sub-contract budget to the actual costs.
- obtaining reasonable documentation that services billed were actually delivered according to the contract.
- comparing invoices with supporting documentation to determine that costs were allowable.

## CHAPTER XIII

### ALLOWABLE COSTS

Costs must be reasonable, allocable, necessary to the project, and comply with the funding statute requirements. Discussions of certain elements of the following costs are listed below.

#### A. PERSONNEL COSTS

As per the legislation ([Appendix N](#)), payment of personnel costs is allowable if costs are a part of an approved project and are necessary and incidental to project implementation and operation for the following positions:

1. Full-time or part-time program director or drug court coordinator position
2. Drug Court treatment staff whose job duties are directly related to program operations

*Overtime pay will only be approved by OCJP on a case-by-case basis.*

#### B. OPERATIONAL COSTS

Payment of operational costs is allowable if costs are part of an approved project and are directly related to the program operation. Operational costs may include supplies, telecommunication costs, postage and shipping, printing and publications costs, rent, maintenance and operational costs, equipment rental costs and insurance costs. Rent cannot be paid if the building is owned by the grantee or if the grantee has a substantial financial interest in the property.

#### C. TRAVEL

Expenses and reimbursements for in state and out of state travel must follow the most current comprehensive State of Tennessee Rules and Regulations ([Appendix D](#)) and/or CONUS rates. This includes any travel associated with providing offender services and travel related to staff training.

#### D. TREATMENT AND OTHER DIRECT SERVICE COSTS

This includes assessment and treatment costs for alcohol, drug and mental health services. These services should be reflected on the Professional Fees line item 4 of the budget and may require a subcontract.

#### E. DRUG TESTING COSTS

Drug testing costs includes drug testing equipment, materials, services and those costs associated with the maintenance of the drug testing area. Drug testing costs should be reflected on the Supply line item 5 of the budget.

**NOTE: Other costs may be approved by your OCJP Program Manager on a case by case basis.**

## **CHAPTER XIV**

### **UNALLOWABLE COSTS**

#### **A. CONSTRUCTION**

Use of OCJP grant funds for construction projects is prohibited.

#### **B. BONUSES OR COMMISSIONS**

Bonuses to staff, officers or board members of profit or non-profit organizations are determined to be a profit or fee and are unallowable. The subrecipient is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance.

#### **C. LOBBYING**

All subrecipients must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate.

1. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this contract, grant, loan, or cooperative agreement, the Grantee shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
2. The Grantee shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into and is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, *U.S. Code*.

#### **D. CONFERENCES AND WORKSHOPS**

The following list identifies unallowable conference and workshop costs:

1. Entertainment
2. Sports
3. Visas
4. Passport Charges
5. Tips
6. Bar Charges/Alcoholic Beverages
7. Laundry Charges
8. Lodging costs for events within Tennessee in excess of State per diem without prior approval from OCJP.

9. Lodging costs for events outside of Tennessee in excess of the Federal per diem without prior approval from OCJP.

**E. OTHER UNALLOWABLE EXPENSES INCLUDE:**

1. Legal Fees
2. Costs in applying for this grant
3. Any expenses prior to the grant award date
4. Lobbying for particular legislative or administrative reform
5. First class travel
6. Entertainment (including graduations and other pro-social events)
7. Management studies or research and development
8. Honorariums, bonuses or commissions
9. Fines and penalties
10. Losses from uncollectible bad debts
11. Sole source contractors (without prior written approval from the Office of Criminal Justice Programs)
12. Personal association fees or dues
13. Incentives and gifts

**NOTE: THIS LIST IS NOT ALL-INCLUSIVE. For further clarification contact your OCJP Program Manager.**

## CHAPTER XV

### CONTRACT REVISION

#### A. Budget Revisions

1. Subrecipients should routinely review grant budgets to assure program funds are being utilized correctly and efficiently. It is the expectation of OCJP that funds are being utilized as indicated and in a fiscally responsible manner throughout the contract period.
2. It is the responsibility of the subrecipient to adhere to the most current OCJP approved grant budget or request a revision to the budget as modifications become necessary.
3. Budget revisions requesting retroactive approval to a prior date will not be considered.
4. Budget revisions are considered for the current fiscal year only.
5. The movement of money between line items may only occur for allowable expenses. (See [Chapter XIII, Allowable Cost](#) and [Chapter XIV, Unallowable Costs](#)).
6. Budget revisions do not change the total amount of funding available for the grant.
7. Budget revision requests may be hand delivered, mailed, faxed, or e-mailed. It is not considered good use of grant money to send budget revisions by Fed Ex, priority mail, etc. **Subrecipients are encouraged to submit Budget Revision Forms to your Program Manager electronically.**
8. Documentation of any budget modification must be maintained in the agency grant file and made available for review within the program and for OCJP monitors.

Subrecipients are allowed to make budget modification in order to reallocate dollar amounts among budget categories by one of the following methods:

#### 9. **WRITTEN NOTIFICATION REQUIRED (10% rule):**

OCJP must receive **written notification** of any movement of dollars between **approved** budget categories that is equal to or less than 10 percent of the total federal and/or state award amount provided:

- a. The cumulative amount to be reallocated within a fiscal year does not exceed 10% of the total federal and/or state award for that particular fiscal year.
- b. Movement of dollars does not include line items with zero dollar amounts.



- c. Line item changes include only items that are currently in the agency's approved budget.
- d. Movement of dollars does not change the project purpose/goals or intended outcomes.

**NOTE: "Written notification" is done by submitting an OCJP 10% Rule Notification Summary sheet to OCJP. (See OCJP Appendix L for the OCJP 10% Rule Notification Summary form and instructions.)**

**10. PRIOR WRITTEN OCJP APPROVAL IS REQUIRED:**

OCJP must receive a written budget revision request (**Drug Court Budget Revision Form, Appendix O**) for any movement of dollars between budget categories when:

- a. The cumulative amount to be reallocated within a fiscal year is greater than 10% of the agency's total state award amount for the current fiscal year.
- b. Line item changes are for items that are currently not included in the agency's approved budget.
- c. The line item to which money is being moved has a zero balance.

The written budget request must be submitted to OCJP for written approval prior to the changes being implemented.

**A complete set of revised budget sheets will replace the existing budget in the OCJP grant file.** Therefore, **all line items** that are to be included in your current budget must be completed in the proposed revised budget, not just the line items that are revised.

OCJP will respond in writing approving, or denying the completed and correct budget revision requests within 10 business days of receipt. **Written approval from OCJP is required before movement of dollars can occur.**

- 11. All budget revision requests, which require OCJP prior approval, must be received prior to June 1 of the fiscal year in question, to be considered. Requests after June 1 will not be considered.
- 12. Revised budget amounts requiring OCJP prior written approval **must** be reflected in **Column A, Total Contract Budget**, on all future invoices submitted for reimbursement.

**NOTE: Failure to reflect the most current budget amounts in Column A, Total Contract Budget, on your invoice forms may result in your invoice being held for OCJP clarification and payment being delayed.**

- 13. Budget revisions requiring OCJP prior written approval are effective the date of the approval letter. Budget revisions will not be approved until they are complete and accurate.

**B. Programmatic Revisions**

The subrecipient must obtain prior written approval from OCJP for any change in project purpose/goals or intended outcomes. Program revisions are not necessary for minor changes in activities and outputs, only in changes that significantly change the needs of the clients to be met and the purpose/goals of the project. The following changes in a grant-funded project will require a program revision:

1. Expanding or decreasing the geographic area to be served.
2. Changing the target group to be served.
3. Modifying the types of client needs to be addressed by the project.

While this is not an inclusive list, it is OCJP's intent that a program revision be requested only when a change in direction of a project is anticipated

The written request to make program adjustments must include:

1. A description of the reason(s) for the requested change.
2. A statement describing the effect the requested change would have on the program goals and objectives.
3. A revised project logic model incorporating the revised information.

**NOTE:** The written request and the revised program narrative must be submitted to OCJP for written approval prior to the changes being implemented.

## CHAPTER XVI

### CONTRACT AMENDMENT

#### A. **Budget Amendment**

Unlike a budget revision, a proposed budget amendment contemplates a change in the overall funding level of a contract. A budget amendment is necessary anytime the total funding amount of a grant/contract is increased or decreased. The subrecipient must secure prior written approval from OCJP for any contract budget amendments prior to the official contract amendment process. The written request, accompanied by amended detail and summary budget pages, and any related documentation must be submitted to OCJP for approval. Only after *written* approval by OCJP and contract amendments signed by the subrecipient and the Commissioner of the Department of Finance and Administration will the budget amendment be executed.

#### B. **Program Amendment**

In order to significantly modify the programmatic goals and/or objectives of an original contract, new Program Narrative Statements must be developed demonstrating any change in the Target Population, Project Goals, Objectives, Project Activities, Collaborative Activities, Performance Measures, Staffing and Multi-Year Goals and Objectives. These proposed changes must be submitted in writing to OCJP for approval. OCJP will in turn review the recommendations and determine if the changes warrant pursuit of a contract program amendment. Only after *written* approval by OCJP and contract amendments signed by the subrecipient and the Commissioner of the Department of Finance and Administration will the program amendment be executed.

#### C. **Contract Term Amendment**

A contract amendment that is intended to change the term (duration) of a contract must follow the same procedures as described in paragraphs A and B above. Explanation of why the term needs to be changed along with documentation describing how the change will impact the existing contract project *as well as narrative and budget detail and summary pages reflecting the changes* must be provided in written form to OCJP. Only after *written* approval by OCJP and contract amendments signed by the subrecipient and the Commissioner of the Department of Finance and Administration will the term amendment be executed.

#### D. **Agency Name Change Amendment**

1. A contract amendment is required to change the legal name of a subrecipient agency.
2. An agency name change request must be submitted in writing to OCJP along with copies of the official documentation supporting the legal action. This legal action generally involves non-profit agencies and results in approval of the Amendment to the Charter on file with the Secretary of State. OCJP will

in turn review the documentation and amend existing OCJP contracts to reflect the legal change.

3. Revised ACH (Automated Clearing House) ([Appendix E](#)) and Substitute W-9 ([Appendix F](#)) forms must also be submitted to OCJP before the amendment can be processed.
4. Only after *written* approval by OCJP and contract amendments signed by the subrecipient and the Commissioner of the Department of Finance and Administration will the name change amendment be executed.

## **CHAPTER XVII**

### **SUBRECIPIENT MONITORING**

#### **A. DEFINITION OF MONITORING**

Monitoring is the review process used to determine a subrecipient's compliance with the requirements of a state program, applicable laws and regulations, and stated results and outcomes. Monitoring also includes the review of internal controls to determine if the financial management and the accounting system are adequate to account for program funds in accordance with state requirements. Monitoring should result in the identification of areas of non-compliance with the expectation that corrective action will be taken to ensure compliance.

The Department of Finance and Administration has issued Policy 22 that establishes the requirements for subrecipient contract monitoring for the State of Tennessee. In an effort to comply, a monitoring unit has been established within OCJP. The OCJP monitoring unit is responsible for performing monitoring activities in accordance with Policy 22, to ensure that state awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

#### **B. Policy 22**

1. Identifies a set of core areas common to most state awards.
2. Places some criteria on the selection of subrecipient contracts to be monitored in any given fiscal year period.
3. Provides monitoring guidance in the Tennessee Subrecipient Contract Monitoring Manual.

#### **C. OCJP MONITORING**

1. **The Office of Criminal Justice Programs Provides Monitoring to:**
  - a. Determine subrecipient compliance with the requirements of state programs, applicable laws and regulations and stated results and outcomes.
  - b. Ascertain if internal control over financial management and accounting systems are adequate to account for program funds in accordance with state requirements.
2. **Subrecipient Agency Preparation For a Monitoring Visit:**
  - a. OCJP subrecipients can expect at least one monitoring visit during any multi-year grant contract period (some subrecipients will be monitored annually).

- b. Subrecipient agencies are selected for monitoring based on their level of risk as determined by OCJP. Examples of criteria used to determine risk are the number of grants received from OCJP, amount of funding received, and previous areas of concern are risk factors in determining an agency's level of risk. Based on the level of risk a subrecipient may or may not be identified for a monitoring review in any given year of their contract period.
- c. Prior to an on-site monitoring visit, subrecipients will receive notification from OCJP detailing the date and time of the monitoring visit in addition to what information will be requested. It is OCJP's expectation that all agencies scheduled for a monitoring visit will be prepared and have available all the information requested when the visit is arranged. Failure to cooperate fully with the monitoring process will result in written documentation of the agency's lack of compliance.

### 3. **Disposition**

At the conclusion of all monitoring review requirements, a monitoring report will be issued within thirty (30) business days. The report will be issued to the subrecipient, OCJP program and/or fiscal staff as well as to the Comptroller of the Treasury/Division of Audit. The monitoring report must be maintained on-site by the subrecipient as part of the subrecipient file.

Subrecipient Monitoring Reports may include four possible results:

- a. No findings of Noncompliance - OCJP does not identify any area(s), either programmatic or fiscal, that do not comply with specific criteria found in state statutes, rules and/or regulations, OCJP subrecipient grant contract(s), state departmental policy for the subrecipient program, or good business practice.
  - (1) If the OCJP monitoring review results in no findings of noncompliance, no further action from the subrecipient is needed.
  - (2) The OCJP will follow-up with a letter to the subrecipient recognizing that the report was indeed completed and no findings were identified.
- b. Findings of Noncompliance - OCJP identifies an area(s), either programmatic or fiscal, that does not comply with specific criteria found in state statutes, rules and/or regulations, OCJP subrecipient grant contract, state departmental policy for subrecipient programs, or good business practice.
  - (1) If the OCJP monitoring review identifies findings of noncompliance, the subrecipient will be allowed thirty (30) business days from the issued date of the report to submit a corrective action plan to the Office of Criminal Justice Programs outlining how the agency plans to correct the

findings.

- (2) The Corrective Action Plan must include:
- (a) A statement of whether the subrecipient agency agrees with the finding or not.
  - (b) A detailed plan of how the agency will correct each individual finding or justification for the subrecipient's disagreement with the finding(s).
  - (c) Attachment of any subrecipient documents, forms, policy changes, reports, accounting tools, time sheets, data collection forms, etc. that ensures the subrecipient has corrected the finding(s).
  - (d) If the subrecipient disagrees with a finding(s) identified by OCJP, detailed documentation must also be submitted to refute the questioned finding(s).

**NOTE: If the subrecipient has any questions regarding the report or their required written response to a noncompliant finding or observation report then they should contact their OCJP Program Manager for assistance.**

- c. Findings of Noncompliance Resulting in Questioned Costs – In addition to all the requirements listed above in 3. (b). (Findings of Noncompliance) the subrecipient will need to repay all Questioned Costs listed in the Monitoring Report. To repay the Questioned Costs, a check (made payable to the **State of Tennessee**) must be submitted for the total of the Questioned Costs with the Corrective Action Plan within the allowed thirty (30) business days from the issuance date of the report to:

Office of Criminal Justice Programs  
12th Floor WRS Tennessee Tower  
312 8<sup>th</sup> Avenue North  
Nashville, TN 37243-1700

Please list the contract number on the check or in the correspondence attached to the check in order for the repaid questioned costs to be applied to the proper fiscal year and the proper subrecipient contract number.

Any deviation from this questioned cost repayment policy **MUST** be approved **in writing** by the Director of the Office of Criminal Justice Programs prior to the thirty (30) business day deadline.

- d. Observations - An observation does not generally result from noncompliance as a finding, but rather is a situation observed by a monitor that is deemed to be a potential problem or of interest to the grantor agency and therefore is reported.

- (1) If a monitoring review identifies an observation, the subrecipient will be allowed thirty (30) business days from the issued date of the report to submit a response explaining the observation and outlining how the agency plans to correct the observation.
- (2) The Corrective Action Plan for Observation(s) should include:
  - (a) A statement of whether the subrecipient agency agrees with the observation or not.
  - (b) A detailed statement of how the agency will address each individual observation, if needed.
  - (c) Attachment of any subrecipient documents, forms, policy changes, reports, accounting tools, time sheets, data collection forms, etc. that ensures the subrecipient has corrected the observation, if needed.
  - (d) If the subrecipient disagrees with an observation(s) identified by OCJP, detailed documentation must be submitted to refute the questioned observation(s).

Corrective Action Plans for Finding(s) of Noncompliance and Observation(s) can be combined and submitted as one document for either one or more contracts managed by the agency.

Corrective Action Plans and Questioned Costs checks (made payable to the State of Tennessee) should be submitted to:

Office of Criminal Justice Programs  
12th Floor WRS Tennessee Tower  
312 8<sup>th</sup> Avenue North  
Nashville, TN 37243-1700

The Corrective Action Plan must be completed by either the Project Direct or their designee and be submitted no later than thirty (30) calendar days after receipt of the OCJP Subrecipient Monitoring Report.

NOTE: A template for the Corrective Action Plan is located at [Appendix P](#). Although the use of the template is not mandatory, information in your Corrective Action Plan must be consistent with that which is included in the **template**.

#### 4. **OCJP Response:**

- a. Upon receipt of a Corrective Action Plan or Observation Report, OCJP will review and determine its adequacy. If found adequate, OCJP will issue a letter of approval. In the event concerns remain, OCJP will determine what additional steps are needed and relate those requirements to the subrecipient in writing with an expected date of response by the subrecipient.



- b. All correspondence from OCJP to the subrecipient regarding the monitoring report and subrecipient responses must be maintained on site by the subrecipient as part of the subrecipient file.

## **CHAPTER XVIII**

### **RETENTION OF AND ACCESS TO RECORDS**

#### **A. RETENTION OF RECORDS**

In accordance with state requirements, all financial records, supporting documents, statistical records, and all other records pertinent to the award shall be retained by each subrecipient organization for AT LEAST THREE YEARS following the closure of their most recent audit report. Retention is required for purposes of state examination and audit. Records may be retained in an automated format. State or local governments may impose record retention and maintenance requirements in addition to those prescribed.

1. **Coverage:** The retention requirement extends to books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records. Source documents include copies of all awards, applications, and required subrecipient financial and narrative reports. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part-time. Time and effort reports are also required for consultants.
2. **Retention Period:** The three-year retention period starts from the date of the submission of the closure of the single audit report which covers the grant period. If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the three-year period, the records must be retained until completion of the action and resolution of all issues which arise from it or until the end of the regular three-year period, whichever is later.

#### **B. MAINTENANCE OF RECORDS**

Subrecipients of funds are expected to see that records of different fiscal periods are separately identified and maintained so that information desired may be readily located. Subrecipients are also obligated to protect records adequately against fire or other damage. When records are stored away from the subrecipient's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

#### **C. ACCESS TO RECORDS**

The awarding agency includes OCJP, the Department of Finance & Administration and the State of Tennessee Office of the Comptroller, or any of their authorized representatives, who shall have the right of access to any pertinent books, documents, papers, or other records of sub recipients which are pertinent to the award, in order to make audits, examinations, excerpts, and transcripts. The right of access **must not** be limited to the required retention period but shall last as long as the records are retained.

## **CHAPTER XIX**

### **SANCTIONS AND TERMINATION OF FUNDING**

#### **A. SANCTIONS**

If a subrecipient materially fails to comply with the terms and conditions of a contract, including civil rights requirements, whether stated in a state statute, regulation, assurance, application, or notice of award, OCJP may take one or more of the following actions, as appropriate in the circumstances.

1. Temporarily withhold cash payments pending correction of the deficiency by the subrecipient.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
3. Wholly or partly suspend or terminate the current contract.
4. Withhold further contracts for the project or program.
5. Take other remedies that may be legally available.

Failure by a subrecipient to materially comply with the terms of the contract or of the requirements described in this OCJP Drug Court Manual for subrecipients may be considered grounds for termination of subrecipient funding. The Staff of the Department of Finance and Administration, OCJP, are committed to assisting subrecipient staff to realize contract success and will utilize all reasonable means to resolve problems or address potentially critical issues.

#### **B. TERMINATION FOR CONVENIENCE**

The State may terminate the grant by giving the subrecipient at least thirty (30) days written notice before the effective termination date. In that event, the subrecipient shall be entitled to receive equitable compensation for satisfactory, authorized services completed as of the termination date.

#### **C. TERMINATION FOR CAUSE**

If the subrecipient fails to fulfill its obligation under the Grant in a timely or proper manner, or if the subrecipient violates any terms of the grant, the State shall have the right to immediately terminate the Grant and withhold payments in excess of fair compensation for completed services. Notwithstanding the above, the subrecipient shall not be relieved of liability to the State for damages sustained by virtue of any breach of the grant by the subrecipient.

While termination of funding will not be exercised without prior written notice to the subrecipient, any consideration of future grant requests may be influenced by the gravity and extent of the irregularities causing termination as determined by the Department of Finance and Administration, OCJP.

# OCJP DRUG COURT GRANT MANUAL

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